

Appendix K - Financial Management Goals

Financial Management Strategic Goal I

Decision-makers have timely, accurate, and useful program and financial information.

Measure	Baseline	PERFORMANCE TREND						FY 2001 Target	Performance/Comments
		FY 1997	FY 1998	FY 1999	FY 2000	FY 2001 Actual	FY 2001 Target		
Audited financial statements for HHS and CMS are submitted to OMB by submission due date.	1996: No	No	Yes	Yes	Yes	Yes	Yes	Did not meet 2/1/02 pilot due date. Expect to submit statements to OMB and Congress by 2/27/02.	
Clean Opinion = Yes; Other = No	1996: No	No	No	Yes	Yes	Yes	Yes	See auditor's opinion in Section III.	
Number of department-level material weaknesses.	1996: 5	5 Monitoring Medicare fee-for-service rate; Medicare payables; financial reporting; grant accounting; and EDP.	3 Medicare accounts receivable; Medicare electronic data processing (EDP); and financial reporting.	3 Medicare accounts receivable Medicare EDP; and financial reporting.	2 Financial systems and processes and Medicare EDP.	2 Financial systems and processes and Medicare EDP.	2 Financial systems and processes and Medicare EDP controls.	See auditor's opinion in Section III.	
Number of department-level reportable conditions.	1997	3 Property, plant, and equipment; grant monitoring using single audit reports; and estimating losses from pending litigation.	5 Accounts payable; Medicaid estimated improper payments; EDP; property, plant, and equipment; and estimating losses from litigation.	4 CMS regional office oversight; Medicaid improper payments; EDP; and property, plant, and equipment.	2 Medicaid improper payments and EDP.	3 Medicaid improper payments; departmental information systems controls; and management systems planning and development.	2 Medicaid improper payments and EDP.	See auditor's opinion in Section III.	
Submit <i>Accountability Report</i> to OMB by submission due date.	1997	No	Yes	Yes	Yes	Yes	Yes	Did not meet 2/1/02 pilot due date. Expect to submit report to OMB and Congress by 2/27/02.	
Percent of grant administration policies that are current.	1998	N/A	75%	85%	93%	96%	100%	Goal substantially achieved. The remaining GPDs to be updated are limited to previously issued directives that are scheduled to be reevaluated based on a 4-year review cycle.	
Percent of vendor payments made on time.	1997	89.7%	91.0%	96.4%	96.6%	97.7	96% (Revised)	See Appendix H of this report	
Vendor payments via Electronic Fund Transfer (EFT).	1997	42%	77%	85%	86%	88%	90%		

Financial Management Strategic Goal III

All resources are used appropriately, efficiently, and effectively.

Measure	Baseline	PERFORMANCE TREND					FY 2001 Target	Performance/Comments
		FY 1997	FY 1998	FY 1999	FY 2000	FY 2001 Actual		
Travel payments via EFT.	1997	43%	90%	93%	95%	96%	100%	
Percent of individually billed travel accounts that are past due 61 or more days.	2000	N/A	N/A	N/A	11.1%	3.5%	5% (Revised)	While 3.5% of individually billed dollar balances were delinquent 61 days or more at FY end, this represented only 1.1% of card holders. Targets are likely to be adjusted downward in the future, but began high to reflect delinquent rates associated with the program early on.
Percent of centrally billed travel accounts that are past due 61 or more days.	2000	N/A	N/A	N/A	27.5%	15.5%	1% (Revised)	While fiscal year end dollar balances of centrally billed accounts past due 61 days or more stood at 15.5%, the next month (10/01) it dropped to approximately 6.0%
Percent of eligible purchase transactions made on credit cards.	1997	77%	70%	85%	84%	84%	87%	
Increase percent of debt collection over prior year.	1998	N/A	\$13.3 billion	\$14.27 Billion 7% Increase	\$15.3 Billion 7.2% Increase	\$14.4 Billion 5.8% decrease	10% Increase	While fiscal year and dollar collections decreased, the total receivables dollar balance decreased by \$1.2 Billion
Percent of eligible non-waived delinquent debt referred for cross-servicing to the Treasury.	1998	N/A	0%	22.8%	41.9%	67.8%	100%	Though we did not achieve our target of 100%, we made significant improvements over FY 2000.
Percent of eligible waived delinquent debt referred to PSC for cross-servicing.	1999	N/A	N/A	3.7%	26.2%	46.7%	100%	Though we did not achieve our target of 100%, we made significant improvements over FY 2000.
Percent of eligible delinquent debt referred to the Treasury for offset.	1998	N/A	20.2%	10.5%	34.2%	59.1%	100%	Though we did not achieve our target of 100%, we made significant improvements over FY 2000.
Percent of information technology (IT) investments approved by the ITIRB met review criteria.	1999	ITIRB	Two meetings with ITIRB were held.	100%	100%	100%	100%	100% of investments reviewed by the ITIRB met review criteria in FY 2001.

Financial Management Strategic Goal II – Continued

Measure	Baseline	PERFORMANCE TREND					FY 2001 Target	Performance/Comments
		FY 1997	FY 1998	FY 1999	FY 2000	FY 2001 Actual		
HHS-wide critical IT services, (WAN Internet, Data Center(s), email and telephone) are available to enable HHS mission and program operations.	2001	N/A	N/A	N/A	N/A	96%	New measure for FY 2001. HHS cannot perform its critical missions without the constant availability of IT support services. Target was met for FY 2001.	
Develop e-business systems targets and track the department-wide implementation of electronic commerce.	2000	N/A	N/A	N/A	Establish plan.	100%	New measure for FY 2001. The measure indicates the degree of implementation of HHS electronic business.	
Develop and issue policy for securing both Internet and external communications.	2001	N/A	N/A	N/A	N/A	PKI policy issued	New measure for FY 2001. The Public Key Infrastructure (PKI) technology is critical to closing security vulnerability.	
Location accuracy of capitalized personal property records.	1998	N/A	90%	97%	97%	97%	Exceeded target.	
Reduce energy consumption at HHS standard office facilities.	1985	N/A	N/A	N/A	17.5%	14.8%	In prior years, standard and energy intensive statistics were combined to 1985 baseline per Executive Order (EO) 13123.	
Reduce energy at HHS energy intensive facilities.	1990	N/A	N/A	N/A	12.3%	12.8%	In prior years, the standard and energy intensive statistics were combined. FY 2001 reduction is compared to 1990 baseline per EO 13123.	
Percent of appointments approved within three weeks.	1997	46.0%	45.9%	76.6%	65.4%	71.4%		
Percent of appointments approved within four weeks.	1997	70.0%	56.8%	91.0%	77.0%	84.5%		
Number of financial management training hours offered times the number of attendees at ASBTF sponsored training sessions.	1998	N/A	480 Hours	2540 Hours	1606 Hours	560 hours	The ASBTF Finance Office awarded 560 CPE hours during FY 2001. The reduction in hours from FY 2001 are a result of: 1) fewer budget execution courses being offered, and 2) the Spring Training was reduced from two full days to one day.	
Number of HHS components with succession planning strategies for financial management staff.	1998	N/A	² HRSA, NIH	³ HRSA, NIH, and PSC	³ HRSA, NIH, and PSC	² HRSA, PSC	⁵ CMS, FDA, HRSA, NIH and PSC	